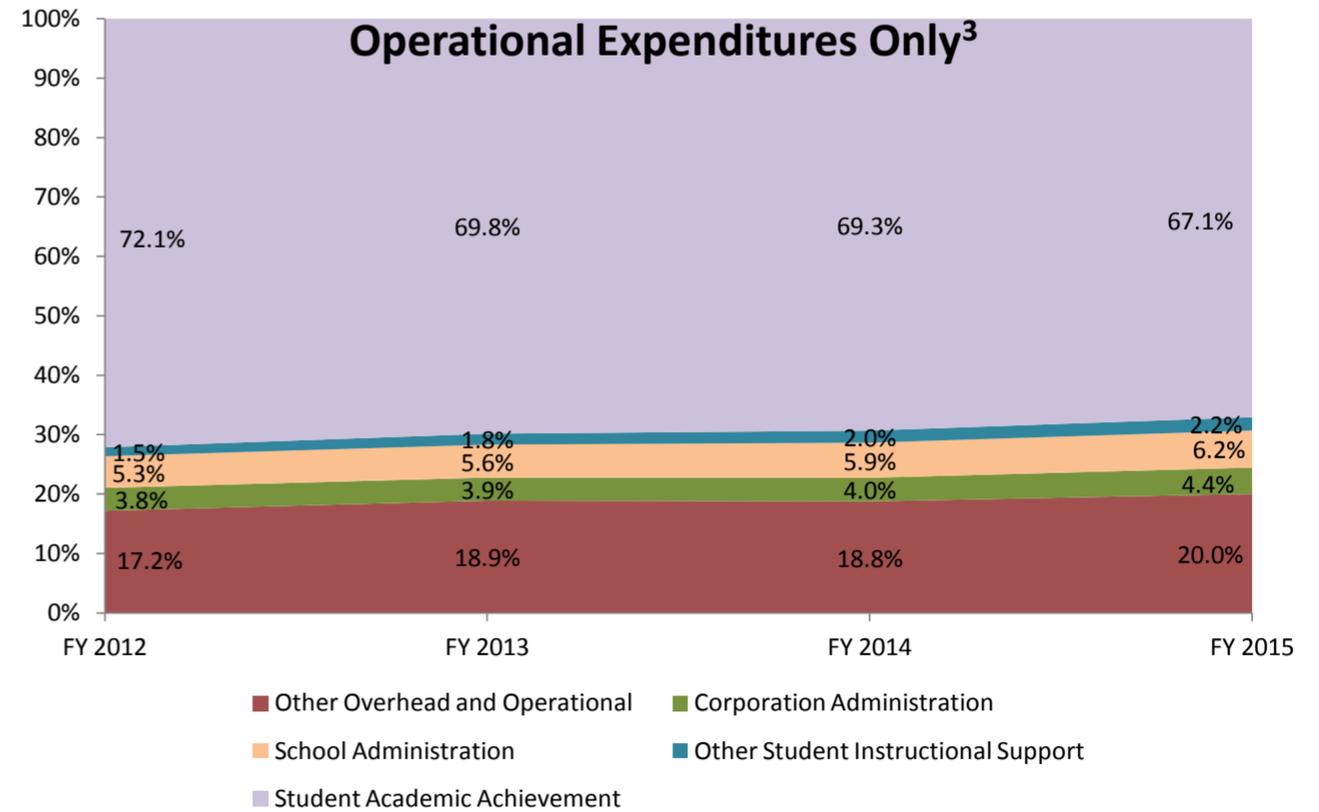
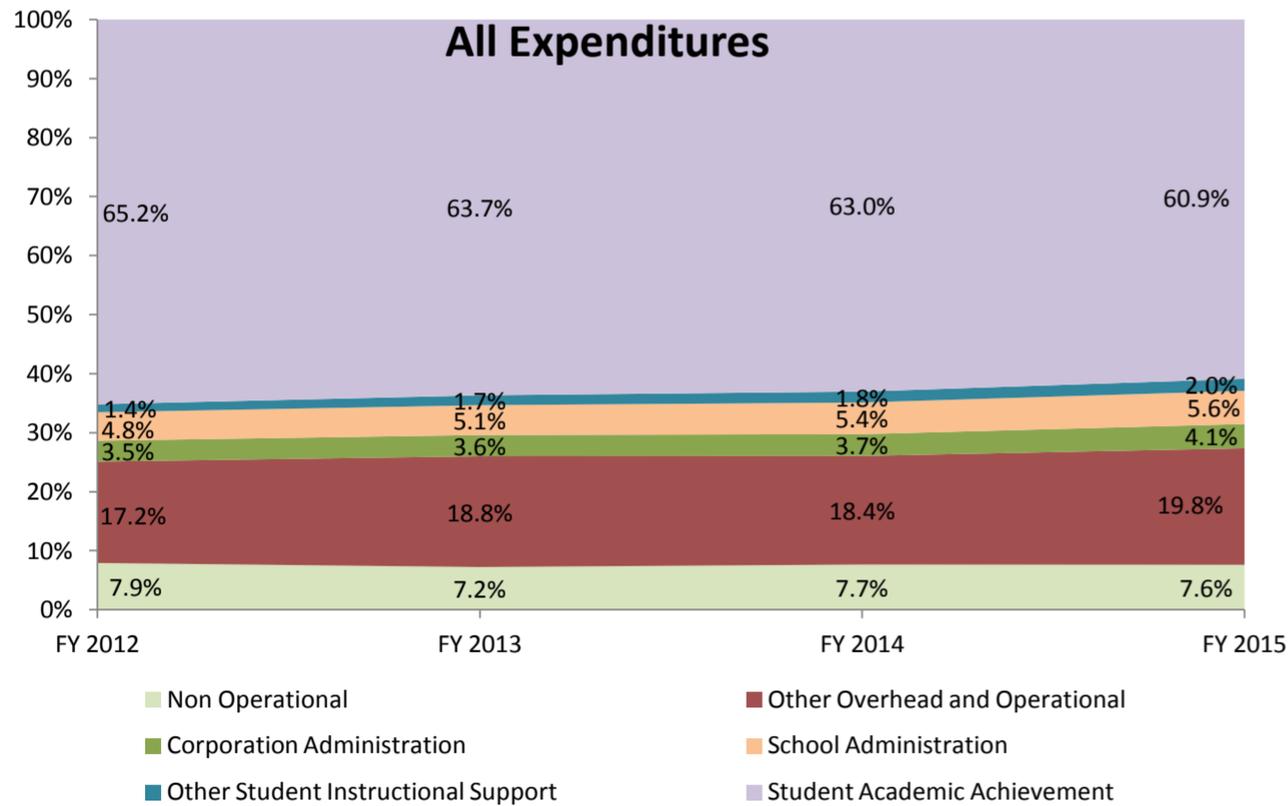


School Corporation Expenditures by Account
Biannual Financial Report Data
M S D Shakamak Schools (2960)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$5,320,261	62.0%	\$4,813,700	61.2%	\$6,295,278	65.2%	\$5,431,686	63.7%	\$5,095,284	63.0%	\$4,633,547	60.9%
Student Instructional Support	\$534,134	6.2%	\$562,609	7.1%	\$596,195	6.2%	\$573,480	6.7%	\$583,258	7.2%	\$582,627	7.7%
Total	\$5,854,395	68.2%	\$5,376,309	68.3%	\$6,891,472	71.4%	\$6,005,165	70.4%	\$5,678,542	70.3%	\$5,216,174	68.5%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,888,028	22.0%	\$1,752,263	22.3%	\$2,000,012	20.7%	\$1,907,867	22.4%	\$1,784,912	22.1%	\$1,815,201	23.9%
Non Operational	\$838,055	9.8%	\$742,727	9.4%	\$765,173	7.9%	\$617,327	7.2%	\$618,896	7.7%	\$579,435	7.6%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$2,726,082	31.8%	\$2,494,990	31.7%	\$2,765,185	28.6%	\$2,525,194	29.6%	\$2,403,808	29.7%	\$2,394,635	31.5%

Grand Total	\$8,580,477	\$7,871,299	\$9,656,657	\$8,530,360	\$8,082,350	\$7,610,809
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
M S D Shakamak Schools (2960)

Account					Percent Change				
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$61,118	\$233,225	NA	NA	281.6%
11100	Regular Programs	Elementary	\$1,634,320	\$2,048,650	\$1,993,557	\$1,746,130	6.8%	-14.8%	-12.4%
11300	Regular Programs	High School	\$1,187,030	\$1,465,393	\$1,592,398	\$1,353,098	14.0%	-7.7%	-15.0%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$19,835	\$21,470	\$17,668	NA	-10.9%	-17.7%
11410	Regular Programs	Vocational Education - Agriculture A	\$40,125	\$66,143	\$74,717	\$78,857	96.5%	19.2%	5.5%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$37,957	\$63,588	\$71,844	\$71,755	89.0%	12.8%	-0.1%
11510	Regular Programs	Vocational Education - Cooperative Education	\$41,077	\$56,871	\$65,753	\$65,365	59.1%	14.9%	-0.6%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$0	\$40,214	\$23,712	\$17,681	NA	-56.0%	-25.4%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$154,681	\$131,650	\$151,675	\$163,519	5.7%	24.2%	7.8%
12510	Special Programs	Culturally Different - Communication Disorders	\$55,992	\$55,304	\$56,957	\$53,918	-3.7%	-2.5%	-5.3%
12520	Special Programs	Culturally Different - Compensatory	\$6,620	\$3,062	\$0	\$0	NA	NA	NA
12610	Special Programs	Learning Disability	\$211,544	\$313,436	\$346,415	\$160,352	-24.2%	-48.8%	-53.7%
12900	Special Programs	Other Special Programs	\$37,800	\$0	\$0	\$0	NA	NA	NA
13100	Adult/Cont. Ed. Programs	Instruction	\$23,948	\$0	\$0	\$0	NA	NA	NA
14300	Summer School Programs	High School	\$26,340	\$5,240	\$30,755	\$18,656	-29.2%	256.1%	-39.3%
16100	Remediation	Remediation Testing	\$2,401	\$0	\$2,396	\$1,945	-19.0%	NA	-18.8%
16200	Remediation	Preventive Remediation	\$58,942	\$55,798	\$10,930	\$13,388	-77.3%	-76.0%	22.5%
17100	Pay. to Other Gov. Units in State	Transfer Tuition	\$0	(\$115)	\$0	\$0	NA	NA	NA
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$7,404	\$6,040	\$33,160	\$33,090	347.0%	447.8%	-0.2%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$225,973	\$196,000	\$175,491	\$197,531	-12.6%	0.8%	12.6%
17600	Pay. to Other Gov. Units in State	Joint Services and Supply - Other	\$2,628	\$3,668	\$0	\$2,483	-5.5%	-32.3%	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$0	\$12,879	\$27,120	NA	NA	110.6%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$9,896	\$1,500	\$2,683	\$0	NA	NA	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$75,147	\$59,507	\$132,992	\$120,200	60.0%	102.0%	-9.6%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$319	\$0	\$0	\$0	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$96,016	\$125,007	\$151,048	\$78,154	-18.6%	-37.5%	-48.3%
22230	Instruction	Library/Media Services - Audiovisual	\$11,228	\$5,184	\$5,708	\$3,307	-70.5%	-36.2%	-42.1%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$49,581	\$56,814	\$61,139	\$75,876	53.0%	33.6%	24.1%
22360	Instruction	Instruc. Related Tech. - Network Support	\$0	\$0	\$0	\$22,902	NA	NA	NA
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$12,000	\$12,000	\$0	NA	NA	NA
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$168	\$0	\$0	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$36,642	\$22,743	\$4,489	\$77,328	111.0%	240.0%	1622.5%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$204,354	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$4,237,965	\$4,813,700	\$5,095,284	\$4,633,547	9.3%	-3.7%	-9.1%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$100,220	\$72,094	\$81,910	\$80,831	-19.3%	12.1%	-1.3%
21240	Students	Guidance Services - Information Services	\$1,833	\$1,766	\$22,826	\$23,493	1181.6%	1230.1%	2.9%
21290	Students	Guidance Services - Other Guidance Services	\$0	\$14,969	\$0	\$0	NA	NA	NA
21340	Students	Health Services - Nurse Services	\$30,877	\$33,178	\$44,287	\$48,101	55.8%	45.0%	8.6%
21390	Students	Health Services - Other Health Services	\$0	\$992	\$0	\$0	NA	NA	NA
21590	Students	Speech Path. & Audio. Serv. - Other	\$2,245	\$99	\$0	\$0	NA	NA	NA
21910	Students	Other Support Services Students - Service Area Direction	\$622	\$0	\$0	\$1,497	140.7%	NA	NA
21990	Students	Other Support Services Students - Other Student Services	\$3,124	\$53,179	\$0	\$0	NA	NA	NA
24100	School Administration	Office of The Principal	\$269,977	\$386,331	\$434,236	\$428,705	58.8%	11.0%	-1.3%
Student Instructional Support Total			\$408,898	\$562,609	\$583,258	\$582,627	42.5%	3.6%	-0.1%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$11,662	\$10,765	\$10,765	\$10,875	-6.8%	1.0%	1.0%
23150	General Administration	Board of Education - Legal Services	\$19,211	\$7,868	\$1,820	\$797	-95.9%	-89.9%	-56.2%
23160	General Administration	Board of Education - Promotion Expenses	\$2,103	\$877	\$2,272	\$1,811	-13.9%	106.4%	-20.3%
23190	General Administration	Board of Education - Other Governing Body Services	\$13,220	\$4,539	\$4,252	\$8,558	-35.3%	88.5%	101.3%

School Corporation Expenditures by Account
Biannual Financial Report Data
M S D Shakamak Schools (2960)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
23210 General Administration Executive Administration - Office of The Superintendent	\$176,607	\$287,577	\$266,681	\$272,660	54.4%	-5.2%	2.2%
23230 General Administration Executive Administration - Staff Relations and Negotiations	\$24,044	\$11,710	\$5,560	\$0	NA	NA	NA
23290 General Administration Executive Administration - Other Executive Admin. Services	\$3,737	\$2,984	\$536	\$538	-85.6%	-82.0%	0.2%
25120 Central Services Fiscal Services - Service Area Direction	\$4,307	(\$277)	\$0	\$0	NA	NA	NA
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$16,119	\$177	\$0	\$10,000	-38.0%	5539.5%	NA
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$184	\$255	NA	NA	38.2%
25750 Central Services Personnel Services - Health Services	\$100	\$0	\$0	\$0	NA	NA	NA
25850 Central Services Admin. Tech. Services - Network Support	\$0	\$2,374	\$5,460	\$6,381	NA	168.8%	16.9%
25990 Central Services Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$9,122	\$0	\$0	\$0	NA	NA	NA
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$569,184	\$606,863	\$590,178	\$596,240	4.8%	-1.8%	1.0%
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$3,826	\$2,846	\$609	\$1,360	-64.5%	-52.2%	123.2%
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$88,529	\$86,935	\$100,757	\$103,110	16.5%	18.6%	2.3%
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$510	\$0	\$0	\$0	NA	NA	NA
26499 Category not Specified Other - 2007 Account Code	\$73,069	\$0	\$0	\$0	NA	NA	NA
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$966	\$548	\$216	\$36	-96.2%	-93.4%	-83.2%
26600 Oper. & Maint. of Plant Serv. Security Services	\$0	\$602	\$6,893	\$14,005	NA	2225.3%	103.2%
26700 Oper. & Maint. of Plant Serv. Insurance	\$105,467	\$37,772	\$70,000	\$71,740	-32.0%	89.9%	2.5%
26800 Oper. & Maint. of Plant Serv. Other Op. and Maintenance of Plant	\$0	\$43,371	\$49,020	\$51,098	NA	17.8%	4.2%
27100 Student Transportation Vehicle Operation	\$99,657	\$107,093	\$128,187	\$134,301	34.8%	25.4%	4.8%
27200 Student Transportation Monitoring Services	\$0	\$0	\$0	\$6,923	NA	NA	NA
27300 Student Transportation Vehicle Servicing and Maintenance	\$73,561	\$85,938	\$126,536	\$106,835	45.2%	24.3%	-15.6%
27400 Student Transportation Purchase of School Buses	\$57,703	\$0	\$57,850	\$62,000	7.4%	NA	7.2%
27500 Student Transportation Insurance on Buses	\$13,588	\$13,436	\$0	\$0	NA	NA	NA
27700 Student Transportation Contracted Transportation Services	\$92,964	\$117,753	\$31,675	\$33,045	-64.5%	-71.9%	4.3%
27900 Student Transportation Other Student Transportation Services	\$8,037	\$8,040	\$14,277	\$7,430	-7.6%	-7.6%	-48.0%
31100 Food Services Operations Service Area Direction	\$22,148	\$29,846	\$36,306	\$38,220	72.6%	28.1%	5.3%
31200 Food Services Operations Food Preparation and Dispensing	\$63,330	\$124,405	\$121,411	\$106,782	68.6%	-14.2%	-12.0%
31400 Food Services Operations Food Purchases	\$137,617	\$158,218	\$151,405	\$168,319	22.3%	6.4%	11.2%
31900 Food Services Operations Other Food Services	\$0	\$0	\$2,061	\$1,881	NA	NA	-8.8%
Overhead and Operational Total	\$1,690,389	\$1,752,263	\$1,784,912	\$1,815,201	7.4%	3.6%	1.7%
Non Operational							
33200 Category not Specified Community Recreation	\$2,986	\$883	\$883	\$2,110	-29.3%	138.9%	138.9%
33400 Category not Specified Athletic Coaches	\$29,573	\$49,223	\$46,526	\$59,073	99.8%	20.0%	27.0%
33990 Other Community Services Other	\$4,497	\$717	\$195	\$288	-93.6%	-59.8%	47.8%
41000 Category not Specified Land Acquisition and Development	\$4,850	\$0	\$0	\$0	NA	NA	NA
43000 Category not Specified Professional Services	\$5,211	\$13,480	\$5,315	\$8,541	63.9%	-36.6%	60.7%
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$137,478	\$46,643	\$3,385	\$5,923	-95.7%	-87.3%	75.0%
45400 Building Acq., Const. and Impr. Sports Facilities	\$1,024	\$14,170	\$14,200	\$4,274	317.5%	-69.8%	-69.9%
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$28,740	\$14,520	\$8,057	\$5,088	-82.3%	-65.0%	-36.9%
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$120,101	\$8,129	\$5,338	\$9,273	-92.3%	14.1%	73.7%
49000 Category not Specified Other Facilities Acq. and Construction	\$6,663	\$20,775	\$1,017	\$0	NA	NA	NA
51100 Principal on Debt Bonds	\$0	\$60,000	\$80,000	\$85,000	NA	41.7%	6.3%
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$355	\$7,646	\$10,837	NA	2952.7%	41.7%
52100 Interest on Debt Bonds	\$0	\$112,786	\$93,881	\$89,332	NA	-20.8%	-4.8%
52200 Interest on Debt Temporary Loans	\$10,000	\$11,158	\$0	\$1	-100.0%	-100.0%	NA
52600 Interest on Debt Other DLGF Approved Debt	\$10,593	\$0	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$0	\$0	\$74,709	\$37,775	NA	NA	-49.4%
53150 Lease Rental Buildings-Interest	\$0	\$0	\$13,791	\$6,475	NA	NA	-53.1%
54200 Advancements and Obligations Common School Fund - Principal	\$460,869	\$286,141	\$212,658	\$212,658	-53.9%	-25.7%	0.0%
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$103,746	\$51,294	\$42,788	NA	-58.8%	-16.6%
59100 Other Debt Services Obligations Registrars Fee	\$5,290	\$0	\$0	\$0	NA	NA	NA
Non Operational Total	\$827,874	\$742,727	\$618,896	\$579,435	-30.0%	-22.0%	-6.4%

School Corporation Expenditures by Account
Biannual Financial Report Data
M S D Shakamak Schools (2960)

Account				FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
								2006 to 2015	2009 to 2015	2014 to 2015
Prorated by Fund										
26491	NA		PERF - Academic Achievement	\$25,640	\$0	\$0	\$0	NA	NA	NA
26491	NA		PERF - Instructional Support	\$2,598	\$0	\$0	\$0	NA	NA	NA
26491	NA		PERF - Overhead and Operational	\$9,367	\$0	\$0	\$0	NA	NA	NA
26491	NA		PERF - Non Operational	\$208	\$0	\$0	\$0	NA	NA	NA
26492	NA		Social Security - Academic Achievement	\$252,625	\$0	\$0	\$0	NA	NA	NA
26492	NA		Social Security - Instructional Support	\$29,460	\$0	\$0	\$0	NA	NA	NA
26492	NA		Social Security - Overhead and Operational	\$42,963	\$0	\$0	\$0	NA	NA	NA
26492	NA		Social Security - Non Operational	\$2,455	\$0	\$0	\$0	NA	NA	NA
26494	NA		Group Insurance - Academic Achievement	\$715,458	\$0	\$0	\$0	NA	NA	NA
26494	NA		Group Insurance - Instructional Support	\$82,480	\$0	\$0	\$0	NA	NA	NA
26494	NA		Group Insurance - Overhead and Operational	\$131,855	\$0	\$0	\$0	NA	NA	NA
26494	NA		Group Insurance - Non Operational	\$6,469	\$0	\$0	\$0	NA	NA	NA
26496	NA		Unemployment Compensation - Academic Achievement	\$327	\$0	\$0	\$0	NA	NA	NA
26496	NA		Unemployment Compensation - Instructional Support	\$44	\$0	\$0	\$0	NA	NA	NA
26496	NA		Unemployment Compensation - Overhead and Operational	\$51	\$0	\$0	\$0	NA	NA	NA
26496	NA		Unemployment Compensation - Non Operational	\$3	\$0	\$0	\$0	NA	NA	NA
26498	NA		Severance / Early Retirement Pay - Academic Achievement	\$88,246	\$0	\$0	\$0	NA	NA	NA
26498	NA		Severance / Early Retirement Pay - Instructional Support	\$10,656	\$0	\$0	\$0	NA	NA	NA
26498	NA		Severance / Early Retirement Pay - Overhead and Operational	\$13,402	\$0	\$0	\$0	NA	NA	NA
26498	NA		Severance / Early Retirement Pay - Non Operational	\$1,046	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total				\$1,415,352	\$0	\$0	\$0	NA	NA	NA